

## EXHIBIT A- 3

Jerry B. Klein, CPA  
 Fee Schedule by Category  
 Individual Hours Summary  
 August 20, 2008 to June 30, 2009

		174	175	176	177	179	181	190
		Case	Cash	Forensic	Claims	Reporting	Tax	Travel
		Admin	Mgt	Analysis	Admin	Compliance	Issues	Time
<b>D.Klein</b>	<b>2008 Hours</b>							
	3-Oct	1.5	1.5					
	14-Oct	1.3	1.3					
	20-Oct	0.3		0.3				
	22-Oct	0.7		0.4			0.3	
	17-Nov	0.8			0.8			
	18-Nov	1.0	1.0					
	24-Nov	1.3		1.3				
	25-Nov	3.0		3.0				
	4-Dec	1.0		1.0				
	5-Dec	3.3		3.3				
	6-Dec	0.4		0.4				
	<b>2009</b>							
	15-Jan	2.0	2.0					
	18-Feb	1.5		1.5				
	19-Feb	0.5		0.5				
	21-Feb	2.0		2.0				
	24-Mar	7.3		7.3				
	25-Mar	7.5		7.5				
	27-Mar	3.5		3.5				
	28-Mar	2.0		2.0				
	30-Mar	8.3		8.3				
	8-Apr	0.8	0.8					
	20-May	0.3	0.3					
	27-May	5.6	0.3	5.3				
	28-May	1.3				1.3		
	10-Jun	0.2		0.2				
	22-Jun	0.2		0.2				
	26-Jun	3.6	0.2	3.4				
	27-Jun	5.0		5.0				
		66.2	7.4	-	56.4	0.8	1.3	0.3
		-	-	-	-	-	-	-

66.2

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
DOUGLAS L. KLEIN, C.P.A., C.F.E.  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2008		
10/3	Researched ACRIS website regarding information documents Related to 4809 14 <sup>th</sup> Avenue, Brooklyn, New York.	1.5
10/14	Read Wextrust status of the Wextrust receivership PowerPoint presentation prepared by Dewey & LeBoeuf.	1.3
10/20	T/C JBK and Erwin Sulaki (recommended by ACE) regarding international contact/investigative source for retrieval of banking information.	.3
10/22	Searched Excel schedule of Wextrust investors for Paul Clemmons name.	.4
	Conference call with JBK, Chi, A. Shashy, tax partner at Dewey regarding filing of IRS form 56 and IRS communication issues.	.3
11/17	Conference call with Coleman, Chi, Kahn and Schmelz regarding recovery of property.	.8
11/18	Assisted JBK in outline preparation for Norfolk trip on 11/19 including suspicious banking.	1.0
11/24	Internet search for bank routing numbers for RBC Centura Bank and Huntington National Bank. Assisted JBK in memo regarding 11/19 and 11/20 Norfolk trip.	1.3
11/25	Review of files emailed Beth McClung on 11/24/08 for follow up.	3.0
12/4	Researched online property records for N. Paul Clemmons and Cyd Clemmons. Researched connection of N. Paul Clemmons to Viking Mortgage.	1.0
12/5	Continued research online property records for N. Paul Clemmons And Cyd Clemmons.	3.3
12/6	Printing and reviewed emails and attachments sent from Beth McClung and Perri Knight regarding property insurance application for Interstate Park Holdings, LLC for period 11/8/08 to 11/8/09.	.4
2009		
1/15	Attended meeting at Deloitte with Sordillo, Llewellyn, Klein and Biegel regarding status, reports available and focusing on recoveries.	2.0
2/18	Researched Internet for location and ownership of "125 12 <sup>th</sup> Street."	1.5
2/19	Researched Internet re: Wextrust Diamond Mine ventures including Block III Mines & Minerals and Bret Investors Skeleton Coast.	.5

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WEXTRUST CAPITAL ET A;  
SUMMARY OF TIME CHARGES  
DOUGLAS L. KLEIN, C.P.A., C.F.E.  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2/21	Retrieval and processing of e-mails and attachments sent from T.Franklin, Chief Financial Officer of Wextrust Capital. Items include 1099s filed for Wextrust Entities and bank data from Northern Trust Company re: Wexford Entities re: Wexford Equity partners.	2.0
3/24	Retrieval and processing of emails from Sheran Gabriel re: Commissions and referral compensation (4 reams of paper).	7.3
3/25	Retrieval and processing of emails and attachments sent from Sheran Gabriel re: commissions and referral compensation (3 reams of paper).	7.5
3/27	Sheran Gabriel reports and documentation (2reams of paper).	3.5
3/28	Assist JBK in preparation of preliminary report to Receiver Re: Wex Charities.	2.0
3/30	Assisted JBK in preparation of report to Receiver. Review of update schedules sent from Sheran Gabriel re: Wex charitable contributions. Examination of IRS form 990's of charitable organization listed on Sheran Gabriel's schedule.	8.3
4/8	Conference call: Radke, Kahn, JBK re: status of recovery reports.	.8
5/20	Conference call regarding payments made to charities with Radke, Warren, Kahn JBK, and Biegel.	.3
5/27	Conference call regarding Charities Report with Radke, Warren, Kahn, and JBK.	.3
5/28	Researched ACE materials and IRS publication regarding validity and authenticity of the NCSY organization.	5.3
6/10	Researched GAO website for guidance on disclosure requirements.	1.3
6/10	Conference call update commissions and charities - D&L, Radke, Warren.	.2
6/22	Conference call update commissions and charities - D&L Radke, Warren.	.2
6/26	Conference call update commissions and charities - D&L, Radke, Warren.	.2
6/26	Review. edit J.B. draft of commissions and claims.	3.4
6/27	Review, edit J.B. commission draft changes.	1.5
6/27	Review, edit draft of charities and findings.	3.5
		<u>66.2</u>

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WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
DOUGLAS L. KLEIN, C.P.A., C.F.E.  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Description</u>	<u>Hours</u>
<u>Allocation to Tasks - Recovery Matters</u>	
Investigative research and review	16.0
Scope and service review, evaluation of information and documentation.	26.4
Review findings, recommendations, reporting to Receiver and Counsel.	21.5
Tax matters.	<u>2.3</u>
	<u>66.2</u>

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## **EXHIBIT A - 4**

Jerry B. Klein, CPA  
 Fee Schedule by Category  
 Individual Hours Summary  
 August 20, 2008 to June 30, 2009

		174 Case Admin	175 Cash Mgt	176 Forensic Analysis	177 Claims Admin	179 Reporting Compliance	181 Tax Issues	190 Travel Time	
<b>Biegel</b>	<b>2008 Hours</b>								
	17-Sep	14.0	11.0					3.0	n/c
	18-Sep	12.0	1.0	1.5	4.5		2.0	3.0	n/c
	19-Sep	2.5	2.5						
	21-Sep	0.5			0.5				
	19-Nov	14.0			10.2			3.8	n/c
	20-Nov	16.0			8.5	4.0		3.5	n/c
	8-Dec	2.0	2.0						
	15-Dec	7.0			7.0				
	16-Dec	4.0			4.0				
	17-Dec	0.5			0.5				
	26-Dec	4.0			4.0				
	<b>2009</b>								
	12-Jan	0.5			0.5				
	13-Jan	3.7			3.7				
	15-Jan	4.0	2.0		2.0				
	29-Jan	11.0			8.0			3.0	n/c
	30-Jan	13.0				10.0		3.0	n/c
	5-Mar	0.2	0.2						
	6-Mar	0.5	0.5						
	7-Mar	1.5			1.5				
	25-Mar	6.5			6.5				
	26-Mar	4.6			4.6				
	27-Mar	4.0	4.0						
	29-Mar	5.7			5.7				
	16-Apr	4.0			4.0				
	17-Apr	5.6			5.6				
	24-Apr	5.0			5.0				
	26-Apr	4.0			4.0				
	27-Apr	4.6			4.6				
	30-Apr	4.5			4.5				
	1-May	5.0			5.0				
	4-May	5.5			5.5				
	5-May	5.0			5.0				
	15-May	5.0			5.0				
	18-May	4.5			4.5				
	27-May	1.2			1.2				
	1-Jun	4.0			4.0				
	24-Jun	1.5			1.5				
	24-Jun	3.5			3.5				
	26-Jun	4.2			4.2				
Adj	(2.0)	(2.0)							
		196.8	23.2	1.5	136.8	-	14.0	2.0	19.3

196.8

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
JOHN BIEGEL, C.P.A.  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2008		
9/17	Travel Wex Norfolk, Virginia To 8:00 P.M. Consulted with John Llewellyn re: ongoing tasks and mission of engagement - locating possible concealed or transferred assets or other improper activity. Interviews with Sheran Gabriel re: payroll and commission payments and administration. Inspected various Wextrust internal files and documentation, commissions on investing, etc.	3.0 N/C 11.0
9/18	Wex Norfolk To 6.30 P.M. Conference call with Trace Schmelz of Dewey & LeBoeuf, Deloitte - Llewellyn re: financial information required for court hearing were prioritized. Received an E-mail (a list of entities and EIN numbers, and list of bank accounts and last known balances) from John Llewellyn. Interviewed Sheran Gabriel extensively re: operations and administration of Wex entities (Norfolk was a fund raising and promotion office) most central administration functions were done in Chicago.	9.0 3.0 N/C
9/19	Memo re:: Norfolk trip.	2.5
9/21	Fax documents to/from JBK. Fax documents to JBK.	.3 .2
11/19	Travel Wex Norfolk	3.8 N/C
11/19	Wex Norfolk To 8:30 P.M. Review with Deloitte personnel. Reviewed documents assembled relating to Paul Clemmons left by John Llewellyn of Deloitte. Searched through investment files for Clemmons commissions and New York nexus.	10.2
11/20	Travel/Trans. Travel/Trans. Wex Norfolk Continued search for Clemmons commissions and New York nexus transactions. Assembled promotional materials re: plus 50 investments. Reviewed some of Shereshevsky inter-office communications. Interviewed Beth McClung re: order of command and employee issues re: questionable transactions, retrieval of Shereshevsky personal information - Elka, children, Ahuva Manela.	2.0 3.5 N/C 8.5 4.0 N/C
12/8	Review issues for Dewey and correspondence for follow up.	2.0
12/15	Review documents sent by Beth McClung. T/C Sharon Gabriel to get updates of reports she is working on for JBK, emailed reviewed reports (incomplete) and created other reports to summarize data.	1.5 5.5



WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
JOHN BIEGEL, C.P.A.  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2008</u>	<u>Date</u>	<u>Description</u>	<u>Hours</u>
	12/16	Continue to analyze Sheran Gabriel Norfolk compensation reports. T/C Sheran Gabriel to review questions as to dollar amounts being reported.	4.0
	12/17	Assemble preliminary report data re: employee loans and commission advance claims.	.5
	12/26	Spreadsheet work re: commissions and advances.	4.0
<u>2009</u>			
	1/12	T/C Sheran Gabriel re: commission advices and employee receivable schedules.	.3
	1/13	T/C general re: Sheran reports.	.2
	1/14	Document review re: commissions and employee advances. T/C with Sheran - email report in process.	2.5
	1/15	Prepared formatting with John Sordillo.	1.2
		New spreadsheets re: commissions.	2.0
		Meeting: Deloitte with John Sordillo and John Llewellyn JBK and Douglas Klein.	2.0
	1/29	Wex Norfolk - Travel	3.0 N/C
		Looked through Joseph Shereshevsky's office again, copied some correspondence. Met with Sheran Gabriel to discuss her current assigned tasks from Deloitte. Looked in copy room and main office reception to bring back a representative sample of promotional and offering material re: all the investments offered publicly by Wextrust. Began in copy room to list the data information contents of the drawers and cabinets and produced file.	8.0
	1/30	Looked through compliance offices, particularly Ralph Sabine's office for financial and reporting data Copied data including Wextrust securities audited financial reports from 2006, 2007, SIPOC registration, etc.	10.0
		Travel to New York.	3.0 N/C
	3/5	Discussed emails for March with Doug Klein	.2
	3/6	T/C with Sheran Gabriel re: 3 emails sent to Doug Klein - had her send them to clear up the problem.	.5
	3/7	Print and set up note book of various summaries by Sheran Gabriel re: credit card charges, contributions.	1.5
	3/25	Sort documents received from Norfolk - spreadsheet work.	6.5
	3/26	Spreadsheet of multi-year commissions.	4.6
	3/27	Work to establish UPN/contract. Examine files.	4.0
	3/29	Examine files via UPN access.	1.5
		Computer work re: commission data.	4.2

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
JOHN BIEGEL, C.P.A.  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2009		
4/16	Spreadsheet work: Computerize 2006-2007 commissions from client Documentation to check for accuracy.	4.0
4/17	Review documents re: Elka Shereshevsky Charity Account. Spreadsheet work re: formatting output.	2.0 3.6
4/24	Reading and editing Sheran Gabriel's report.	5.0
4/26	Continued editing Sheran Gabriel's reports.	4.0
4/27	Review Byers income tax file.	1.0
	Conference call Dewey and internal review.	1.1
	Summarize Byers 1040. documents, bank files, etc.	2.5
4/30	Narrate portions of receivables.	4.5
5/01	Review executive correspondence.	1.5
	Commissions and advances - update for computer schedules..	3.5
5/04	Commissions and advances - updating	2.5
	Reviewed charitable organizations for support data.	3.0
5/05	J.Friedman research re: charities background.	5.0
5/15	Commissions and advances provided by Sheran Gabriel.	5.0
5/18	Commissions and advances provided by Sheran Gabriel.	4.5
5/27	File search for charities.	1.2
6/1	Report on loans and commissions.	4.0
6/24	Research background of J. Shereshevsky and Rabbi Friedman.	1.5
6/24	Edit and final changes commission report and receivables.	3.5
6/26	Assemble computer commission data for report and reviewed by JBK.	4.2
		<u>177.5</u>

Briefly Classified

Assets and records search on site (Norfolk). Wex employee interviews, work instructions and guidance for recoveries (including Chicago), and asserting claims by Receiver.

## EXHIBIT A- 5

Jerry B. Klein, CPA  
 Fee Schedule by Category  
 Individual Hours Summary  
 August 20, 2008 to June 30, 2009

			174	175	176	177	179	181	190
			Case Admin	Cash Mgt	Forensic Analysis	Claims Admin	Reporting Compliance	Tax Issues	Travel Time
<b><u>Khymych</u></b>	<b><u>2008</u></b>	<b><u>Hours</u></b>							
	17-Nov	0.7	0.7						
	21-Nov	2.0			2.0				
	24-Nov	2.0			2.0				
	25-Nov	1.0			1.0				
	19-Dec	1.0						1.0	
	<b><u>2009</u></b>								
	27-Jan	7.0			7.0				
	28-Jan	7.0			7.0				
	29-Jan	3.0			3.0				
	3-Feb	6.0			6.0				
	4-Feb	7.0			7.0				
	5-Feb	7.0			7.0				
	6-Feb	6.0			6.0				
	9-Feb	6.0			6.0				
	10-Feb	5.5			5.5				
	11-Feb	7.0			7.0				
	12-Feb	7.0			7.0				
	13-Dec	6.0			6.0				
	16-Feb	5.7			5.7				
	17-Feb	7.0			7.0				
	18-Feb	7.0			7.0				
	19-Feb	7.0			7.0				
	23-Feb	6.0	6.0						
	24-Feb	7.0	7.0						
	25-Feb	7.0	3.0		4.0				
	26-Feb	2.0			2.0				
	27-Feb	4.0	1.0		3.0				
	17-Apr	7.0			7.0				
	20-Apr	5.8			5.8				
	21-Apr	6.0			6.0				
	22-Apr	7.0			7.0				
	23-Apr	7.0			7.0				
	24-Apr	6.5			6.5				
	26-Apr	6.0			6.0				
	28-Apr	3.0			3.0				
	29-Apr	7.0			7.0				
	30-Apr	3.0			3.0				
	1-May	6.0			6.0				
	3-May	5.0			5.0				
	4-May	7.0			7.0				
	5-May	7.0			7.0				
	6-May	5.5			5.5				



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Case No. 08 Civ.7104(DC)

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2008		
11/17	Prepare outline of information and records for JBK conference call (Radke, Chi, et al).	.7
11/21	Prepare information and computerize drafts of report to Dewey & Leboeuf LLP (D&L) re: bank transfer information.	2.0
11/24	Prepare draft information and assisted on computerized report to Christine Chi at Dewey & LeBoeuf re: P. Clemmons and Cyd Clemmons, investor commissions and fees.	2.0
11/25	Computerize final revisions of report re: P. Clemmons and Cyd Clemmons, investor commissions and fees. Assisted in organizing attachments.	1.0
12/19	Computerize IRS Form 2848 - Power of Attorney and Declaration of Representative. Organize for attachments.	1.0
2009		
1/27	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	7.0
1/28	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	7.0
1/29	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	3.0
2/3	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	6.0
2/4	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	7.0
2/5	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	7.0
2/6	Organize and print 1/2003 - 2/2007 Wachovia Transfer System - wire transfers of receipts and disbursements. Computerize separating receipts in credit column by account numbers of the payers.	6.0

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

<u>Date</u>	<u>Description</u>	<u>Hours</u>
2009		
2/9	Prepare computer spreadsheet of Wachovia Transfer System - wire transfers for the period 3/2/07 - 8/1/08. Reduced size of the computer spreadsheet. Summarize receipts in credit column by account numbers of the payers.	6.0
2/10	Continued computer spreadsheet of Wachovia Transfer System - wire transfers for the period 3/2/07 - 8/1/08. Summarize receipts in credit column by account numbers of the payers.	5.5
2/11	Continued computer spreadsheet of Wachovia Transfer System - wire transfers for the period 3/2/07 - 8/1/08. Summarize receipts in credit column by account numbers of the payers.	7.0
2/12	Continued computer spreadsheet of Wachovia Transfer System - wire transfers for the period 3/2/07 - 8/1/08. Summarize receipts in credit column by account numbers of the payers.	7.0
2/13	Completed computer spreadsheet of Wachovia Transfer System - wire transfers for the period 3/2/07 - 8/1/08. Summarized receipts in credit column by account numbers of the payers.	6.0
2/16	T/C: JBK, YK, Sheran L. Gabriel re: bank transfers - questioned the purpose of accounts (which were selected and summarized in the schedule of wire transfers) for the period 3/2/07 - 8/1/08. Assist drafting footnotes and comments to summary of wire transfers for 3/2/07 - 8/1/08.	.3 5.4
2/17	Assisted in drafting footnotes and comments to summary of wire transfers for 3/2/07 - 8/1/08.	7.0
2/18	Information search and assist in drafting computerized wire transfers - Wachovia Bank Transfer System for 3/2/07 - 8/1/08. Assist in reviewing and revising wire transfer report to Christine Chi, D&L.	1.4 5.6
2/19	Assist in finalize transfer report of 2/18/09, to Christine Chi and Kristien Kahn at D&L - wire transfers - Wachovia Bank Transfer System for 3/2/07 - 8/1/08.	7.0
2/23	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	6.0

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WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

2009 Date	Description	Hours
2/24	Inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf.	7.0
2/25	Completed inventorying two banker boxes (box A and B) of bank records from Dewey & LeBoeuf. Inventory list 11 pages. Edited and proofread.	3.0
	Reviewed inventory list and examined selected canceled check copies with JBK.	4.0
2/26	Prepare master list of bank accounts re: inventory of two banker boxes (box A and B) of records from D&L. Draft memo with JBK re: \$38K from Edentours Passover, \$7.5K receipt from Abramson Law Group and settlement proceeds from Beacon Insurance Corporation.	2.0
2/27	Finalized master list of bank accounts from two banker boxes (box A and B) of records from Dewey & LeBoeuf.	3.0
	Set up wireless access to Wextrust Networks.	1.0
4/17	Summarize from Charity Accts. 1010152165439 & 1010032960835 Register Report charitable contributions for 2004 - 2008 paid to B'nai Israel Congregation (over 250 entries ).	7.0
4/20	Summarize from Charity Acct. Register Report charitable contributions for 2004 - 2008 paid to Bina Girls High School, NCSY, Toras Chaim.	5.8
4/21	Summarize from Charity Acct. Register Report charitable contributions for 2004 - 2008 paid to Bina Girls High School, NCSY, Toras Chaim.	6.0
4/22	Printed email with numerous attachments from Sheran Gabriel at Wextrust re: background on charitable entities.	2.0
	Mathematical review and analysis Sheran Gabriel's summary of charitable contributions. Updated our schedule of charitable contributions.	5.0
4/23	Reconcile Sheran Gabriel's charity schedule to ours - various differences.	7.0
4/24	Continued reconciliation of Sheran Gabriel's charities schedule to ours. Review with JBK.	6.5

YK



WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

<u>2009 Date</u>	<u>Description</u>	<u>Hours</u>
4/26	Finalize reconciliation of Sheran Gabriel's charities schedule with JBK's. Prepared exceptions to charitable contributions schedules.	6.0
4/28	Assist JBK in search of records for certain information dealing with charities.	3.0
4/29	Printed Sheran Gabriel's emails with many attachments and pages including W-2's and 1099 MISC's for 2008, Shereshevsky property renovation. Organized copies of certain W-2's and 1099's for JBK and JB. Reviewed certain findings with JBK.	7.0
4/30	Research and prepare document checklist for certain charities (Ex. Guidestar search for IRS Form 990's, IRS search for charity listing in Publication 78, Google search of charities background information, etc.).	3.0
5/1	Summarize and computerize contributions to Be'er Yaakov, which were listed as finder's fees for payments sent to Israel. Assist JBK with information, proofreading, mathematical review for draft report, documenting canceled checks and sources, personal benefit, etc. high priority.	2.0 4.0
5/3	Research on certain charities. Used Guidestar (IRS Form 990's), IRS to search for charity listing in Publication 78, Google to search for charities background information, etc.	5.0
5/4	Prepare and computerize a schedule of categorized charitable payments to B'nai Israel for 2004 - 2008.	7.0
5/5	Receive Sheran Gabriel's email with attached Excel file with 20 spreadsheets re: Shereshevsky Loan From Michael Mostofsky Quarterly Report. Reformatted spreadsheets and printed them. Reformatted and printed Sheran Gabriel's charity schedule. Prepared and computerized summary of source of funding for Elka Shereshevsky OPS Wachovia account 1010152166331.	7.0
5/6	Summarize selected cash receipts and disbursements for Wextrust Capital LLC Disbursement Wachovia account 2000020406190 for 2007 - 2008.	5.5

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
5/7	Continue summary of selected cash receipts and disbursements for Wextrust Capital LLC Disbursement Account 2000020406190 for 2007 - 2008.	7.0
5/8	Finalized summary of selected cash receipts and disbursements for Wextrust Capital LLC Disbursement Account 2000020406190 for 2007 - 2008. Review with JBK.	6.0
5/11	Reformatted in DR/CR format. Summary of receipts and disbursements for Wextrust Capital LLC Account 2000020406190. Review with JBK.	6.0 1.0
5/18	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	6.0
5/19	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
5/20	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
5/21	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
5/22	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
5/25	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	6.0
5/26	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
5/27	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets. Conference call update with Kristien Kahn, JBK, DLK, others.	6.5 .5
5/28	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
5/29	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets. Verifying information and proofreading.	7.0

YK

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
6/1	Summarized checks of \$25,000 and over reported on Sheran Gabriel's listing of charitable contributions.	6.0
6/2	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
6/3	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets. Conference call update with John Warren of Dewey & LeBoeuf, JBK, DLK, and JB.	6.8 .2
6/4	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
6/5	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	7.0
6/9	Assist JBK - Information support for Charities Report, checks documentation. Updating drafts and worksheets.	3.0
6/10	Organizing Charity Report supporting documentation. Conference call update: John Warren, JBK and DK.	1.5 .5
6/11	Printed and organize emails with multiple Excel attachments.	1.5
6/15	Assist JBK - finalizing Charities Report.	7.0
6/16	Assist JBK - finalizing Charities Report.	7.0
6/17	Assist JBK - finalizing Charities Report.	7.0
6/18	Assist JBK drafting charities Yeshivat Be'er Yaakov.	2.0
6/19	Organized charities workpapers, checks and supporting information (by charity).	4.0

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
6/22	Prepared status report on information required for D&L and review with JBK. Discussed agenda and priorities.	1.5
	Reviewing and correcting certain charities accounts in Charities Report.	3.0
	Conference call update with John Warren, JBK and DK.	.2
	Edited report Exhibits 4 and 5 and made two sets of Exhibits 1 through 7 to be used as attachments to Charities Report.	.8
	Locating information/research. Summary writeup of AJOP.	.8
	Locating information/research. Summary writeup of Teryag Legacy Foundation.	.7
6/23	Locating information/research and summarizy writeup of: Ezer Mizion, Chanun V'rachum, Trinity Children's Fund, Ahavas Tzedokah V'chesed, Vaad Hakashrush of Tidewater, Chai Lifeline, Inc., American Friends of Darche Noam, Congregation Borov, ODUIF.	7.0
6/24	Assisted JBK on writeup of Ahavas Tzedokah V'chesed	4.0
	Mathematical review of report on loans and commissions.	3.0
6/25	Assist JBK on reviewing and finalizing Charity Report.	7.0
6/26	Continue finalizing Charity Report.	5.0
	Assist on review of final report on loans and commissions.	2.0
6/28	Computerized changes to the report on loans and commissions.	3.8
	Assist JBK on charities: AJOP, Chanun V'rachum, Ezer Mizion, Taryag Legacy.	1.2
6/29	Assisted JBK/JB on finalizing the report on loans and commissions.	7.0
6/30	Computerized writeup on: AJOP, Chanun V'rachum, Ezer Mizion and Taryag Legacy.	7.0
		<u>432.2</u>

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WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
YURIY KHYMYCH  
SEPTEMBER 6, 2008 TO JUNE 30, 2009

2009 <u>Date</u>	<u>Description</u>	<u>Hours</u>
7/1	Proofread, verify, mathematical review of the whole Charities Report. Computerize revisions. Organized multiple copies of the report.	7.0 N/C
7/2	Organizing the Exhibits and supporting documentation.	7.0 N/C
7/3	Organizing the Exhibits and supporting documentation.	5.5 N/C
7/6	Assemble four sets of exhibits. Prepared three replacement pages to Charities Report. Proofread and revised transmittal letter to John Warren. Summary of Aish Kodesh charity checks.	6.5 N/C
7/7	Finalize changes to certain Exhibit pages and revisions to transmittal letter.	7.0 N/C

Primary Tasks

Search and support - charities validity, organization and background, donor directed use of funds, etc. (2003 - 2008).	222.2
Accounting, documentation, findings.	58.3
Summarize Wachovia Wextrust Capital LLC Disbursement account 2000020406190 (2007 - 2008) for funds transfers to Elka K. Shereshevsky accounts at Wachovia.	25.5
Summarize Wachovia foreign and domestic transfers of cash (2007 - 2008).	64.2
Review of contents of Wachovia bank records and documentation submitted to Receiver.	62.0
	<u>432.2</u>

## EXHIBIT A - 6

Jerry B. Klein, CPA  
 Fee Schedule by Category  
 Individual Hours Summary  
 August 20, 2008 to June 30, 2009

	Total Hours	174 Case Admin	175 Cash Mgt	176 Forensic Analysis	177 Claims Admin	179 Reporting Compliance	181 Tax Issues	190 Travel Time
Edna Cooney	<b>2009</b>							
	<u>137.5</u>	137.5						
Rodora Gozon	<b>2009</b>							
28-Jan	2.5	2.5						
29-Jan	7.5	7.5						
3-Mar	1.0	1.0						
31-Mar	3.0	3.0						
3-Apr	2.5	2.5						
9-Apr	7.5	7.5						
10-Apr	4.5	4.5						
11-Apr	5.5	5.5						
13-Apr	7.5	7.5						
15-Apr	7.0	7.0						
16-Apr	7.5	7.5						
17-Apr	7.5	7.5						
18-Apr	5.0	5.0						
20-Apr	7.5	4.2		3.3				
22-Apr	7.5			7.5				
23-Apr	7.5			7.5				
24-Apr	7.5			7.5				
25-Apr	6.0			6.0				
27-Apr	7.5			7.5				
30-Apr	7.5			7.5				
1-May	7.5	3.5		4.0				
2-May	8.0			8.0				
4-May	7.5			7.5				
5-May	5.0	1.2		3.8				
6-May	5.5			5.5				
7-May	7.5	2.5		5.0				
8-May	7.5	2.5		5.0				
11-May	6.5			6.5				
12-May	7.5	1.0		6.5				
13-May	7.5			7.5				
14-May	8.0	1.0		7.0				
15-May	7.5	2.0		5.5				
16-May	7.5			7.5				
18-May	7.5			7.5				
19-May	7.5	2.5		5.0				
20-May	1.0	1.0						
22-May	1.0	1.0						

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WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
EDNA COONEY  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description/Task</u>	<u>Hours</u>
3/24	Received emails from Sheran Gabriel (approximately 4 reams of paper) in connection with commission schedules, finder fee schedules, correspondence, etc. Sorting, general inventory of contents:	6.0
3/25	Commission schedules - 2005.	5.0
3/26	Finders fee schedules - 2006.	6.0
3/27	Finders referrals - 2007.	4.0
3/28	Finders compensation schedules - 2008	5.5
3/30	Finders fee thank you notes - 2007.	2.0
3/31	Michael Mustofsky commissions.	4.0
	Review and group selected copies of questioned canceled checks for Wex and Shereshevsky accounts at Wachovia Bank by activity, purpose, loans and advances, transfers, asset acquisitions, home improvements, related parties, patterns of payments, endorsements, signatories, deposits by payees, explanations, etc. Bank documents - commissions and fees - provided by Dewey & LeBoeuf	
4/20	Canceled check review.	6.0
4/21	Canceled check review.	6.0
4/22	Canceled check review.	6.0
4/23	Canceled check review.	6.0
4/24	Canceled check review.	5.0
4/25	Canceled check review.	5.0
4/27	Canceled check review.	6.0
4/28	Canceled check review.	5.5
4/29	Canceled check review.	5.0
4/30	Canceled check review - JBK review.	2.0
4/30	Canceled check review - charities.	3.0
5/01	Canceled check review.	5.5
5/04	Canceled check review.	6.0
5/05	Canceled check review.	5.0
5/06	Canceled check review.	5.5
5/07	Canceled check review - designers and construction.	5.0
5/12	Canceled check review.	.5
5/15	Canceled check review.	1.0
5/16	Canceled check review.	5.0
5/18	Canceled check review - charities.	2.0
5/19	Canceled check review - charities.	3.0
5/23	Canceled check review.	2.0
5/24	Canceled check review - review with JBK.	2.5
5/26	Canceled check review - review with Yuriy,	2.5
5/29	Canceled check review - charities.	3.0
6/1	Canceled check review.	1.0
		<u>137.5</u>

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WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
EDNA COONEY  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Name of Primary Bank</u>	<u>Account No.</u>	<u>Account Holder</u>
Wachovia Bank	1010152166331	EKS OPS Account
	1010098508639	EKS Operating Account
	1010152165439	EKS Charity Account
	1010032960835	EKS " "
	2000020406190	Wextrust Capital LLC Disbursement Account

Prime Allocation to Tasks - Support Services

Commissions and advances - 30%  
Charities - 40%  
Property improvements - 30%  
72 Maury Avenue  
625 Shirley Avenue, Norfolk, Va.

67A

## EXHIBIT A-7

Jerry B. Klein, CPA  
 Fee Schedule by Category  
 Individual Hours Summary  
 August 20, 2008 to June 30, 2009

	Total Hours	174 Case Admin	175 Cash Mgt	176 Forensic Analysis	177 Claims Admin	179 Reporting Compliance	181 Tax Issues	190 Travel Time
Edna Cooney	<b>2009</b>							
	<u>137.5</u>	137.5						
Rodora Gozon	<b>2009</b>							
28-Jan	2.5	2.5						
29-Jan	7.5	7.5						
3-Mar	1.0	1.0						
31-Mar	3.0	3.0						
3-Apr	2.5	2.5						
9-Apr	7.5	7.5						
10-Apr	4.5	4.5						
11-Apr	5.5	5.5						
13-Apr	7.5	7.5						
15-Apr	7.0	7.0						
16-Apr	7.5	7.5						
17-Apr	7.5	7.5						
18-Apr	5.0	5.0						
20-Apr	7.5	4.2		3.3				
22-Apr	7.5			7.5				
23-Apr	7.5			7.5				
24-Apr	7.5			7.5				
25-Apr	6.0			6.0				
27-Apr	7.5			7.5				
30-Apr	7.5			7.5				
1-May	7.5	3.5		4.0				
2-May	8.0			8.0				
4-May	7.5			7.5				
5-May	5.0	1.2		3.8				
6-May	5.5			5.5				
7-May	7.5	2.5		5.0				
8-May	7.5	2.5		5.0				
11-May	6.5			6.5				
12-May	7.5	1.0		6.5				
13-May	7.5			7.5				
14-May	8.0	1.0		7.0				
15-May	7.5	2.0		5.5				
16-May	7.5			7.5				
18-May	7.5			7.5				
19-May	7.5	2.5		5.0				
20-May	1.0	1.0						
22-May	1.0	1.0						

26-May	7.5	1.5	6.0				
27-May	3.5	1.0	2.5				
28-May	4.5		4.5				
29-May	2.5		2.5				
1-Jun	1.5	1.5					
2-Jun	3.5		3.5				
3-Jun	3.5		3.5				
4-Jun	6.5	1.0	5.5				
5-Jun	7.0	7.0					
9-Jun	6.0	3.0	3.0				
10-Jun	6.5	6.5					
11-Jun	5.5	1.5	4.0				
15-Jun	7.5	1.0	6.5				
16-Jun	7.5		7.5				
17-Jun	7.5	1.5	6.0				
18-Jun	8.0	2.5	5.5				
19-Jun	3.0	1.0	2.0				
22-Jun	7.5	2.0	5.5				
23-Jun	7.0	7.0					
24-Jun	5.0	5.0					
25-Jun	7.5	7.5					
26-Jun	2.0	2.0					
Adj	7.5	3.0	4.5				
	357.5	146.4	-	211.1	-	-	-

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009 Date</u>	<u>Description</u>	<u>Hours</u>
1/28/09	Review of e-mail containing Adobe file of Wextrust Capital, LLC, 2007 employee W-2 information.	1.0
	Review with Jerry B. Klein (JBK) instructions on preparing computerize schedule of active and terminated employees, whose wages exceeded \$100,000.	0.2
	Prepared computerized schedule listing active and terminated employees, whose wages exceeded \$100,000	1.0
	Review of computerized schedule with JBK.	0.3
1/29/09	JBK instructions on the inventory of the contents in the banker box - received from Dewey & LeBoeuf (D&L) 10/31/08.	0.5
	Inventory and review contents of banker box C - bank information - received from D&L 10/31/08.	7.0
3/3/09	Assist JBK on computerized draft outline to Receiver on status of investigation.	1.0
3/31/09	Inventory and review contents of banker box C - bank information - received from D&L 10/31/08.	3.0
4/03/09	Retrieval and reference of banking documentation from box C, as part of Wachovia review - Wextrust Capital, LLC Disbursement Account, 200-190, Period of 6/08/04 to 10/29/04.	2.5
4/9/09	Retrieval and reference of banking documentation from box C, as part of Wachovia review - Wextrust Capital, LLC Disbursement Account, 200-190, Period of 10/30/04 to 6/30/05.	6.0
	Assist on of computerized draft of JBK's objectives memo.	1.5
4/10/09	Inventory and review contents of banker box C - bank information - received from D&L 10/31/08, Wextrust Capital, LLC Disbursement Account, 200-190, Period of 7/1/05 to 12/30/05.	4.5
4/11/09	Inventory and review contents of banker box C - bank information - received from D&L 10/31/08 Wextrust Capital, LLC Disbursement Account, 200-190, Period of 12/31/05 to 4/28/06.	5.5
4/13/09	Inventory and review contents of banker box C - bank information - received from D&L 10/31/08, Wextrust Capital, LLC Disbursement Account, 200-190, Period of 4/29/06 to 12/29/06.	7.5

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON

AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
4/15/09	Inventory and review contents of banker box C - bank information - received from D&L 10/31/08, Wextrust Capital, LLC Disbursement Account, 200-190, Period of 12/30/06 to 9/28/08.	7.0
4/16/09	Inventory and review contents of banker box D - bank information - received from D&L 10/31/08.	7.5
4/17/09	Inventory and review contents of banker box D - bank information - received from D&L 10/31/08.	7.5
4/18/09	Inventory and review contents of banker box D - bank information - received from D&L 10/31/08.	5.0
4/20/09	Review with JBK instructions on identifying use of Elka Shereshevsky's Prime Equity Lines of Credit.	2.3
	Worked with JBK tracing select credit memos and cash advances.	1.0
	Inventory and review contents of banker box D - bank information - received from D&L 10/31/08.	4.2
4/22/09	Review of Wachovia Bank Deposit Account, POA, and Signature Card applications for the following accounts: Elka Shereshevsky Tax Account 101-577 Elka Shereshevsky Homes 101-700 Elka Shereshevsky Tax Account 101-558 Elka Shereshevsky Operating Account 101-639 Shereshevsky Irrevoc. Trust 200-051 Elka Shereshevsky Charity Account 101-439 Elka Shereshevsky OPS Account 101-331 Elka Shereshevsky Charity Account 101-835 Elka Shereshevsky 4809 14 <sup>th</sup> Ave. Home 101-447	6.0
	Identification of names of those authorized for cash transactions.	1.5
4/23/09	Search for transactions with large amounts, checks, wire transfer, debit and credit memos - Wachovia Bank Elka Shereshevsky Charity Accounts, 101-439, Period 7/28/06 to 8/26/08.	6.5
	Worked with JBK tracing funds transfers to cover insufficient balances - Wachovia Bank Elka Shereshevsky Charity Accounts, 101-439, Period of 7/28/06 to 8/26/08.	1.0

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON

AUGUST 20, 2008 TO JUNE 30, 2009

2009 Date	Description	Hours
4/24/09	Search and review Northern Trust bank statements for any large amounts, cancelled checks, wire transfers, personal usage, loans, and commissions.	5.0
	Worked with JBK to trace and cross reference checks to Wachovia Bank statements Elka K. Shereshevsky OPS Account 101-331, Period of 7/24/06 to 12/15/06.	2.5
4/25/09	Searched and reviewed Wachovia Bank statements to identify major cash receipts and disbursements - Elka K. Shereshevsky OPS Account 101-331, Period of 12/16/06 to 2/15/07.	6.0
4/27/09	Worked with JBK tracing suspicious funds transfers and check payments - Elka K. Shereshevsky OPS Account, 101-331.	1.0
	Tracing of suspicious funds transfers to cover insufficient balances - Elka K. Shereshevsky OPS Account, 101-331.	3.0
	Retrieval and search for checks from box B - Elka K. Shereshevsky Operating Account, 101-639.	3.5
4/29/09	Cross reference of checks to Wachovia Bank statements - Elka Shereshevsky Charity Acc., 101-331.	2.5
	Researched information on Cong. Hayoshor V'hatov organization, Elka Shereshevsky acct made \$15,000 payment.	1.0
	Prepared a summary of findings on Cong. Hayoshor V'hatov (various names identified) for JBK's review.	1.5
	Reviewed the summary of findings on Cong. Hayoshor V'hatov with JBK.	0.5
	Wachovia Bank statements trace for large proceeds received or disbursed - Elka Shereshevsky Charity Account, 101-331, Period of 4/18/07 to 5/17/07.	2.0
4/30/09	Cross reference of checks to Wachovia Bank statements - Elka Shereshevsky Charity Acc., 101-835, Period of 1/25/06 to 8/25/06.	6.0
	Assist preparation on computerized schedule of Charitable Contributions \$10,000 and over.	1.5
5/1/09	Review Wachovia Bank statements to search for transactions, large amounts, checks, wire transfers, debit and credit memos - Wextrust Capital, LLC, 200-459, Period of 3/19/04 to 6/30/04.	4.0
	Continued assistance on preparation of computerized schedule of Charitable Contributions \$10,000 and over.	3.5

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
5/02/09	Worked with JBK tracing select cash receipts and disbursements, transfers, and check payments to coordinate to Wachovia Bank statements. Cross reference of checks to Wachovia Bank statements to match: Be'er Yaakov, B'nai Israel Congregation, and Cong. Hayoshor V'hatov.	1.5 6.5
5/04/09	Worked with JBK tracing select check payments classified as charitable contributions. Cross reference of various cleared checks to Wachovia Bank statements to match. Cross checking, coordinating check payments, wires to Wachovia statements, and trace of wire transfers, - Elka K. Shereshevsky, 101-331, Period of 5/18/07 to 7/18/07.	1.0 3.0 3.5
5/05/09	Cross checking, coordinating check payments to Wachovia Bank statements, and trace of wire transfers - Elka K. Shereshevsky, Charity Account, 101-331 and Elka K. Shereshevsky Operating Account, 101-639. JBK instructions on preparing computerized summary of findings B'nai Israel Congregation. Assist on preparation of computerized summary of findings for B'nai Israel Congregation.	3.8 0.2 1.0
5/06/09	Wachovia Bank statements trace checks and wire transfers - Elka K. Shereshevsky Charity Account, 101-331, Period of 5/18/07 to 7/18/07 and Wextrust Capital, LLC Disbursement Account, 200-190, Period of 9/29/07 to 2/29/08.	5.5
5/07/09	Wachovia Bank statements trace to locate any transfers to on outside payment systems (including Canada) - Wextrust Capital, LLC Disbursement Account, 200-190. Assist preparation of computerized summary of Wachovia Bank account cash receipts - Elka K. Shereshevsky OPS Account, 100-331.	5.0 2.5
5/08/09	Assist on computerized summary of Wachovia Bank account cash receipts - Elka K. Shereshevsky OPS Account, 100-331. Wachovia Bank statements 100-331, Trace wire transfers - Elka Shereshevsky OPS Account, including period of 7/19/07 to 9/18/07.	2.5 5.0



WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009 Date</u>	<u>Description</u>	<u>Hours</u>
5/11/09	Wachovia Bank statements search and review for any cancelled checks for personal usage and trace of wire transfers - Elka K. Shereshevsky OPS Account, 101-331, Period of 9/19/07 to 11/16/07.	5.0
	Assist JBK tracing select check payments - Elka K. Shereshevsky OPS Account, 101-331, Period of 9/19/07 to 11/16/07.	1.5
5/12/09	Wachovia Bank statements search and review for transactions, large amounts, checks, wire transfers, debit and credit memos - Wextrust Capital, LLC, Account, 200-459, 7/01/04 to 4/29/05.	6.5
	Assist preparation of computerized schedule of cash receipts and disbursements - Elka K. Shereshevsky OPS Account, 100-331.	1.0
5/13/09	Wachovia Bank statements search and review for transactions, large amounts, checks, wire transfers, debit and credit memos - Elka Shereshevsky OPS Account, 101-331, Period of 11/17/07 to 1/17/08.	7.5
5/14/09	Wachovia Bank statements search and review for transactions, large amounts, checks, wire transfers, debit and credit memos - Elka Shereshevsky Operating Account 101-639, Period of 1/18/08 to 3/17/08.	2.5
	Review of Wextrust Charitable Contributions Summary 2004-05/08.	0.5
	Review with JBK instructions on tracing large deposits of \$10,000 and over.	0.5
	Wachovia Bank statements cross checked to locate counter deposits \$10,000 and over - Elka Shereshevsky OPS Account, 101-331, Period of 1/18/08 to 3/17/08	4.5
5/15/09	Computerized schedule of receipts and disbursements - Elka Shereshevsky Operating Account, 101-639, Period of 6/17/04 to 9/16/04.	2.0
	Wachovia Bank statements trace cash receipts - Elka Shereshevsky Charity Account, 101- 439, 3/27/07 to 2/27/08.	5.5
5/16/09	Wachovia Bank statements trace checks and credit memos - Elka Shereshevsky OPS Account, 101-331, Period of 1/18/08 to 3/17/08 and Wextrust Capital Disbursement Account, 200-190, Period of 3/31/08 to 8/29/08.	7.5

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
5/18/09	Wachovia Bank statements - trace checks and wire transfers - Elka Shereshevsky OPS Account, 101-331 Period of 3/18/08 to 6/16/08 and Elka Shereshevsky Operating Account, 101-639, Period of 9/17/04 to 7/18/05.	7.5
5/19/09	Assist preparation of computerized schedule of charitable payments. Wachovia Bank statements trace checks and wire transfers - Elka Shereshevsky Charity Account, 101-835, Period of 9/17/01 to 4/25/02 and Wextrust Capital, LLC, 200-459, Period of 4/30/05 to 6/30/05.	2.5 5.0
5/20/09	Assist JBK on referencing and assembling Charitable Contributions draft report.	1.0
5/22/09	Assist JBK on referencing and assembling Charitable Contributions draft report.	1.0
5/26/09	Wachovia Bank statements identify major cash receipts and disbursements - Elka Shereshevsky OPS Account, Period 6/17/08 to 8/15/08. Assist JBK on preparation of computerized schedule of check payments made to B'nai Israel Building Fund, B'nai Israel Congregation, and Rabbi Discretionary Fund.	6.0 1.5
5/27/09	Assist on preparation of computerized schedule of check payments made to Torah Day School of V.A., Inc. (TDSV) and National Conference of Synagogue Youth (NCSY). Wachovia Bank statements match large proceeds and disbursements purpose and use - Elka Shereshevsky Charity Account, 101-439, Periods of 2/28/08 to 8/26/08.	1.0 2.5
5/28/09	Wachovia Bank statements - match large proceeds and disbursements to purpose and use - Elka Shereshevsky Charity Account, 101-835, Period of 4/26/02 to 1/28/03.	4.5
5/29/09	Wachovia Bank statements - trace checks and wire transfers - Elka Shereshevsky Charity Account, 101-835, Period of 1/29/02 to 1/24/04.	2.5
6/01/09	Assist JBK and YK on documentation assembling Charitable Contribution draft report.	1.5

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON

AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
6/02/09	Summarize from internal analysis information on the Shereshevskys and relatives and related parties.	3.5
6/03/09	Wachovia Bank statements trace checks and wire transfers - Elka Shereshevsky Charity Account, 101-835, Period of 1/25/06 to 8/25/06.	3.5
6/04/09	Assist JBK to trace selected cash receipts and disbursements. Wachovia Bank statements trace checks and wire transfers - Wextrust Capital, LLC, 200-459, Period of 7/1/05 to 2/28/06.	1.0 5.5
6/05/09	Assist JBK on computerizing the summary of findings and examples of certain checks payments for Yeshiva Aish Kodesh. Oversight review of contents of banker box B - bank information - received from D&L on 12/05/08.	1.5 5.5
6/09/09	Oversight review of contents of banker box B - bank information - received from D&L on 12/05/08. Wachovia Bank statements to trace checks and wire transfers - Elka K. Shereshevsky 101-639, Period of 7/19/05 to 2/14/06.	3.0 3.0
6/10/09	Inventory and review documenting contents of package - banking records - received from D&L on 6/10/09 - Elka Charity Accounts, Jassry Properties, LLC, 203-579.	6.5
6/11/09	Wachovia Bank statements trace checks and wire transfers - Wextrust Capital, LLC, Period of 3/31/06 to 8/31/06. Assist JBK and YK check retrieval - Wextrust Capital, LLC Charities, Sample Selected.	4.0 1.5
6/15/09	Search for documentation, large amount checks, wire transfers, debit and credit memos - Elka K. Shereshevsky Operating Account, 101-639, Period of 2/15/06 to 8/16/06. Assist JBK and YK on computerized schedule of check copies required for certain charities.	6.5 1.0
6/16/09	Search for documentation, large amount checks, wire transfers, debit and credit memos - Wextrust Capital, LLC, 200-459, Period of 2/1/07 to 4/30/07. Worked with JBK and YK reviewing Wachovia Bank statements and tracing cash receipts and disbursements - Wextrust Capital, 200-459.	5.5 2.0

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON

AUGUST 20, 2008 TO JUNE 30, 2009

<u>2009</u> <u>Date</u>	<u>Description</u>	<u>Hours</u>
6/17/09	Assist JBK and YK on preparation of a computerized payment schedule to NACK and comments and background.	1.5
	Wachovia Bank statements to trace checks and wire transfers - Wextrust Capital, LLC, 200-459, Period of 5/1/07 to 8/31/07.	6.0
6/18/09	Review Charitable Contributions Draft Report with JBK on supporting documentation.	1.0
	Assist JBK on preparation of a computerized summary of on Yeshiva Be'er Yaakov.	1.5
	Wachovia Bank statements trace checks and wire transfers - Wextrust Capital, LLC, Period of 9/01/07 to 12/31/07.	5.5
6/19/09	Assist JBK and YK with preparation of computerized summary of findings on Beth Medrash Gohova and NACK.	1.0
	Wachovia Bank statements to trace checks and wire transfers - Elka Shereshevsky Charity Account, 101-439.	2.0
6/22/09	Wachovia Bank statements to trace checks and wire transfers - Wextrust Capital, LLC, 200-459, 1/01/08 to 8/29/08.	5.5
	Assist on preparation summary of background and findings of the Charitable Contributions Report.	2.0
6/23/09	Assist on preparation of draft comments of findings on ODUF and Congregation Ahavas Tzdokah V'chesed.	7.0
6/24/09	Assist on preparation of draft comments of findings on ODUF and Congregation Ahavas Tzdokah V'chesed.	5.0
6/25/09	Assist on finalizing schedules and documentation Charitable Contributions Report.	7.5
6/26/09	Assist on finalizing schedules and documentation Charitable Contributions Report.	2.0
		<u>357.5</u>

WEXTRUST CAPITAL ET AL  
SUMMARY OF TIME CHARGES  
RODORA GOZON  
AUGUST 20, 2008 TO JUNE 30, 2009

<u>Allocation to Primary Tasks - Support Services:</u>	<u>Total Hours</u>
Inventory and identification of bank files (18%)	65.2
Search, trace, and schedule cash received and disbursed for certain large items, as requested (63%)	226.1
Documentation support services for Receivership reports and communications (19%)	66.2
 TOTAL HOURS	 <u><u>357.5</u></u>

Wachovia Bank, N.A. Accounts - Abbreviations:

<u>Account Name</u>	<u>Account Number</u>	<u>Abbreviation</u>
Elka Shereshevsky 4809 14th Ave. Home	1010088632447	101-447
Elka Shereshevsky Charity Account	1010152166331	101-439
Elka Shereshevsky Charity Account	1010032960835	101-835
Elka Shereshevsky Homes	1010098509528	101-700
Elka Shereshevsky Operating Account	1010098508639	101-639
Elka Shereshevsky OPS Account	1010152166331	101-331
Elka Shereshevsky Tax Account	1010152166577	101-577
Elka Shereshevsky Tax Account	1010098508558	101-558
Jassry Properties, LLC	2030000169579	203-579
Shereshevsky Irrevoc. Trust	2000020406051	200-051
Wextrust Capital, LLC	2000020888459	200-459
Wextrust Capital, LLC - Disbursement Account	2000020406190	200-190

## **EXHIBIT B**